

ROEL S. IWAY, EA
37 GREENTREE CIRCLE
WESTBURY, NY 11590
(516) 707-1992

I (the client) have engaged *ROEL S. IWAY, EA* to prepare my personal income tax return and do understand the following:

I will timely provide complete information for the preparation of the return. This will include but not limited to: W-2's, 1099's, 1098's, profit and loss statements, general ledgers, log books, check book registers, letters from taxing authorities, etc. Additional fees may be assessed when information necessary to complete the preparation is not submitted within 15 days of a filing deadline.

I understand that I must keep adequate records to substantiate the income and deductions claimed. *ROEL S. IWAY, EA* will use due diligence in collecting information but will not audit the clients books or records to verify its correctness. As your tax professional and with the information you provide, we at *ROEL S. IWAY, EA* will apply the tax law to the best of our ability to provide a true and correct tax return.

I understand that the fee is for preparation of the tax return only and does not include representation after the return is completed. If you wish representation before any of the tax agencies, a separate agreement and fee will be quoted.

Anything you tell to *ROEL S. IWAY, EA* to prepare your tax return is confidential (IRC§ 7525), but not protected by any accountant–client privilege. If at any time *ROEL S. IWAY, EA* feels that you require legal advice, we will advise you to consult with an attorney. We will not disclose any information to outside concerns unless compelled by law for regulatory matters or by your written request, including written and/or verbal disclosures.

We restrict your information to the members of our firm who need to know this information in order to complete the work you hired us to do.

Payment of service will be due at the completion of the return. A retainer may be collected before any work begins. No return will leave this office or will be allowed to be signed until payment is made in full. The client at any time can terminate *ROEL S. IWAY, EA* and collect their information back. In the case of termination, any retainer will be forfeited to *ROEL S. IWAY, EA*.

ROEL S. IWAY, EA will provide a complete tax return ready for either mail or E–file to the proper tax agency. The client will receive a complete copy of the return either by paper or electronic media and all documents used for the preparation of the return except that which is required by law. *ROEL S. IWAY,EA* will not be responsible for retaining client’s records except that which is required by the IRS circular 230 section code 10.20 and 10.28.

ROEL S. IWAY, EA pricing is by the forms used to provide a complete return or hourly rates. Some forms are required by regulation even though they do not make up the delivered tax return,(EIC check list, 8453, 8879, AMT, Depreciation schedules, etc…) *ROEL S. IWAY, EA* will provide a good faith quote at the time of the interview with the understanding the fee may either go up or down depending on the forms necessary to complete your return. Additional fees may be charged for bookkeeping, missed appointment, letters to

banking, copies of returns, representation work and mail and storage of information.

ROEL S. IWAY, EA does stands behind the work that we do, and expects clients to contact us first if errors are discovered either by the taxpayer or from taxing agencies. *ROEL S. IWAY, EA* will use all proper and regular remedies to correct errors created by error and omissions caused by *ROEL S. IWAY, EA* .

If conflict arises between *ROEL S. IWAY, EA* and the client, both parties will agree to settle by arbitration to resolve any issues in the State of New York. Any expense from arbitration will be split between the parties regardless of outcome.

We (I) have read and agree to the terms of this fee agreement.

_____ dated _____
Client signature

_____ dated _____
Client signature

_____ dated _____
Enrolled Agent signature